Income Tax Appeal No. 474 of 2001
Old no. 14/2000
Hon. P.C. Verma, J
Hon. B.C. Kandpal, J.

The appeal is dismissed.

For order see our order of date passed in ITA 448/01 on separate sheet.

(B.C.K., J.) **(P.C.V., J.)**

30.03.2006